



**MINISTERUL FINANTELOR PUBLICE**  
**Agencia Națională de Administrare Fiscală**  
**Direcția Generală de Planificare, Monitorizare și Sinteză**



**A.2. Situația deconturilor cu sume negative de TVA cu opțiune de rambursare aflate în curs de soluționare la data de 30/04/2015**

| Nr.<br>crt. | Județ         | TOTAL GENERAL |                |                     |                | din care:                        |                        |                     |                          |                                            |                        |                     |                          |                                          |                        |                     |                          |
|-------------|---------------|---------------|----------------|---------------------|----------------|----------------------------------|------------------------|---------------------|--------------------------|--------------------------------------------|------------------------|---------------------|--------------------------|------------------------------------------|------------------------|---------------------|--------------------------|
|             |               |               |                |                     |                | în termenul legal de soluționare |                        |                     |                          | cu termenul legal de soluționare suspendat |                        |                     |                          | cu termenul legal de soluționare depășit |                        |                     |                          |
|             |               | Număr         | %              | Valoare<br>mil. lei | %              | Număr                            | %<br>în total<br>număr | Valoare<br>mil. lei | %<br>în total<br>valoare | Număr                                      | %<br>în total<br>număr | Valoare<br>mil. lei | %<br>în total<br>valoare | Număr                                    | %<br>în total<br>număr | Valoare<br>mil. lei | %<br>în total<br>valoare |
|             | <b>TOTAL</b>  | <b>16.219</b> | <b>100,00%</b> | <b>4.759,87</b>     | <b>100,00%</b> | <b>12.120</b>                    | <b>74,73%</b>          | <b>2.597,78</b>     | <b>54,58%</b>            | <b>180</b>                                 | <b>1,11%</b>           | <b>90,26</b>        | <b>1,90%</b>             | <b>3.919</b>                             | <b>24,16%</b>          | <b>2.071,82</b>     | <b>43,53%</b>            |
| 1           | Alba          | 320           | 100,00%        | 22,49               | 100,00%        | 258                              | 80,63%                 | 18,65               | 82,93%                   | 0                                          | 0,00%                  | 0,00                | 0,00%                    | 62                                       | 19,38%                 | 3,84                | 17,07%                   |
| 2           | Arad          | 502           | 100,00%        | 60,30               | 100,00%        | 388                              | 77,29%                 | 43,95               | 72,89%                   | 8                                          | 1,59%                  | 4,18                | 6,93%                    | 106                                      | 21,12%                 | 12,17               | 20,18%                   |
| 3           | Argeș         | 485           | 100,00%        | 45,66               | 100,00%        | 396                              | 81,65%                 | 34,50               | 75,56%                   | 2                                          | 0,41%                  | 4,03                | 8,83%                    | 87                                       | 17,94%                 | 7,13                | 15,62%                   |
| 4           | Bacău         | 260           | 100,00%        | 24,82               | 100,00%        | 202                              | 77,69%                 | 20,96               | 84,45%                   | 1                                          | 0,38%                  | 0,39                | 1,57%                    | 57                                       | 21,92%                 | 3,47                | 13,98%                   |
| 5           | Bihor         | 953           | 100,00%        | 71,16               | 100,00%        | 746                              | 78,28%                 | 55,64               | 78,19%                   | 1                                          | 0,10%                  | 0,01                | 0,01%                    | 206                                      | 21,62%                 | 15,51               | 21,80%                   |
| 6           | Bistrița      | 252           | 100,00%        | 15,30               | 100,00%        | 207                              | 82,14%                 | 12,34               | 80,65%                   | 2                                          | 0,79%                  | 0,69                | 4,51%                    | 43                                       | 17,06%                 | 2,27                | 14,84%                   |
| 7           | Botoșani      | 212           | 100,00%        | 15,39               | 100,00%        | 141                              | 66,51%                 | 8,18                | 53,15%                   | 0                                          | 0,00%                  | 0,00                | 0,00%                    | 71                                       | 33,49%                 | 7,21                | 46,85%                   |
| 8           | Brașov        | 408           | 100,00%        | 55,49               | 100,00%        | 321                              | 78,68%                 | 39,08               | 70,43%                   | 3                                          | 0,74%                  | 0,38                | 0,68%                    | 84                                       | 20,59%                 | 16,03               | 28,89%                   |
| 9           | Brăila        | 252           | 100,00%        | 22,35               | 100,00%        | 203                              | 80,56%                 | 18,01               | 80,58%                   | 1                                          | 0,40%                  | 0,11                | 0,49%                    | 48                                       | 19,05%                 | 4,23                | 18,93%                   |
| 10          | Buzău         | 278           | 100,00%        | 28,40               | 100,00%        | 219                              | 78,78%                 | 21,42               | 75,42%                   | 3                                          | 1,08%                  | 0,77                | 2,71%                    | 56                                       | 20,14%                 | 6,21                | 21,87%                   |
| 11          | Caraș-Severin | 226           | 100,00%        | 18,83               | 100,00%        | 195                              | 86,28%                 | 14,32               | 76,05%                   | 2                                          | 0,88%                  | 3,65                | 19,38%                   | 29                                       | 12,83%                 | 0,86                | 4,57%                    |
| 12          | Călărași      | 248           | 100,00%        | 42,95               | 100,00%        | 181                              | 72,98%                 | 19,21               | 44,73%                   | 3                                          | 1,21%                  | 4,54                | 10,57%                   | 64                                       | 25,81%                 | 19,20               | 44,70%                   |
| 13          | Cluj          | 701           | 100,00%        | 74,86               | 100,00%        | 547                              | 78,03%                 | 66,24               | 88,49%                   | 9                                          | 1,28%                  | 1,53                | 2,04%                    | 145                                      | 20,68%                 | 7,09                | 9,47%                    |
| 14          | Constanța     | 486           | 100,00%        | 271,11              | 100,00%        | 340                              | 69,96%                 | 41,00               | 15,12%                   | 7                                          | 1,44%                  | 2,03                | 0,75%                    | 139                                      | 28,60%                 | 228,08              | 84,13%                   |
| 15          | Covasna       | 222           | 100,00%        | 9,84                | 100,00%        | 174                              | 78,38%                 | 7,13                | 72,46%                   | 0                                          | 0,00%                  | 0,00                | 0,00%                    | 48                                       | 21,62%                 | 2,71                | 27,54%                   |
| 16          | Dâmbovița     | 157           | 100,00%        | 12,00               | 100,00%        | 125                              | 79,62%                 | 10,54               | 87,83%                   | 0                                          | 0,00%                  | 0,00                | 0,00%                    | 32                                       | 20,38%                 | 1,46                | 12,17%                   |
| 17          | Dolj          | 228           | 100,00%        | 20,83               | 100,00%        | 184                              | 80,70%                 | 13,81               | 66,30%                   | 8                                          | 3,51%                  | 2,33                | 11,19%                   | 36                                       | 15,79%                 | 4,69                | 22,52%                   |
| 18          | Galați        | 212           | 100,00%        | 25,00               | 100,00%        | 171                              | 80,66%                 | 19,72               | 78,88%                   | 4                                          | 1,89%                  | 1,79                | 7,16%                    | 37                                       | 17,45%                 | 3,49                | 13,96%                   |
| 19          | Giurgiu       | 95            | 100,00%        | 20,13               | 100,00%        | 69                               | 72,63%                 | 14,57               | 72,38%                   | 3                                          | 3,16%                  | 1,37                | 6,81%                    | 23                                       | 24,21%                 | 4,19                | 20,81%                   |
| 20          | Gorj          | 71            | 100,00%        | 3,87                | 100,00%        | 57                               | 80,28%                 | 3,00                | 77,52%                   | 0                                          | 0,00%                  | 0,00                | 0,00%                    | 14                                       | 19,72%                 | 0,87                | 22,48%                   |

|    |                  |       |         |         |         |     |        |          |        |    |       |       |        |     |        |        |        |
|----|------------------|-------|---------|---------|---------|-----|--------|----------|--------|----|-------|-------|--------|-----|--------|--------|--------|
| 21 | Harghita         | 209   | 100,00% | 12,45   | 100,00% | 192 | 91,87% | 10,59    | 85,06% | 0  | 0,00% | 0,00  | 0,00%  | 17  | 8,13%  | 1,86   | 14,94% |
| 22 | Hunedoara        | 199   | 100,00% | 18,52   | 100,00% | 181 | 90,95% | 14,10    | 76,13% | 9  | 4,52% | 3,89  | 21,00% | 9   | 4,52%  | 0,53   | 2,86%  |
| 23 | Ialomița         | 427   | 100,00% | 32,59   | 100,00% | 355 | 83,14% | 23,88    | 73,25% | 0  | 0,00% | 0,00  | 0,00%  | 72  | 16,86% | 8,72   | 26,75% |
| 24 | Iași             | 400   | 100,00% | 43,49   | 100,00% | 316 | 79,00% | 30,34    | 69,76% | 5  | 1,25% | 2,63  | 6,05%  | 79  | 19,75% | 10,52  | 24,19% |
| 25 | Ilfov            | 316   | 100,00% | 85,87   | 100,00% | 173 | 54,75% | 31,89    | 37,14% | 23 | 7,28% | 13,65 | 15,90% | 120 | 37,97% | 40,33  | 46,97% |
| 26 | Maramureș        | 627   | 100,00% | 32,30   | 100,00% | 475 | 75,76% | 23,34    | 72,26% | 2  | 0,32% | 0,16  | 0,50%  | 150 | 23,92% | 8,80   | 27,24% |
| 27 | Mehedinți        | 142   | 100,00% | 7,08    | 100,00% | 88  | 61,97% | 5,36     | 75,71% | 0  | 0,00% | 0,00  | 0,00%  | 54  | 38,03% | 1,72   | 24,29% |
| 28 | Mureș            | 313   | 100,00% | 26,30   | 100,00% | 270 | 86,26% | 21,28    | 80,91% | 1  | 0,32% | 0,21  | 0,80%  | 42  | 13,42% | 4,81   | 18,29% |
| 29 | Neamț            | 377   | 100,00% | 24,49   | 100,00% | 299 | 79,31% | 19,05    | 77,79% | 8  | 2,12% | 0,39  | 1,59%  | 70  | 18,57% | 5,05   | 20,62% |
| 30 | Olt              | 257   | 100,00% | 24,44   | 100,00% | 187 | 72,76% | 12,60    | 51,55% | 9  | 3,50% | 4,36  | 17,84% | 61  | 23,74% | 7,48   | 30,61% |
| 31 | Prahova          | 253   | 100,00% | 52,77   | 100,00% | 174 | 68,77% | 25,74    | 48,78% | 5  | 1,98% | 9,21  | 17,45% | 74  | 29,25% | 17,82  | 33,77% |
| 32 | Satu Mare        | 535   | 100,00% | 31,87   | 100,00% | 435 | 81,31% | 26,48    | 83,09% | 2  | 0,37% | 0,50  | 1,57%  | 98  | 18,32% | 4,89   | 15,34% |
| 33 | Sălaj            | 124   | 100,00% | 6,53    | 100,00% | 95  | 76,61% | 4,80     | 73,51% | 0  | 0,00% | 0,00  | 0,00%  | 29  | 23,39% | 1,73   | 26,49% |
| 34 | Sibiu            | 378   | 100,00% | 50,54   | 100,00% | 297 | 78,57% | 39,52    | 78,20% | 0  | 0,00% | 0,00  | 0,00%  | 81  | 21,43% | 11,02  | 21,80% |
| 35 | Suceava          | 596   | 100,00% | 31,23   | 100,00% | 491 | 82,38% | 24,37    | 78,03% | 8  | 1,34% | 1,10  | 3,52%  | 97  | 16,28% | 5,76   | 18,44% |
| 36 | Teleorman        | 347   | 100,00% | 36,00   | 100,00% | 258 | 74,35% | 23,27    | 64,64% | 1  | 0,29% | 0,11  | 0,31%  | 88  | 25,36% | 12,62  | 35,06% |
| 37 | Timiș            | 584   | 100,00% | 113,62  | 100,00% | 415 | 71,06% | 73,34    | 64,55% | 0  | 0,00% | 0,00  | 0,00%  | 169 | 28,94% | 40,28  | 35,45% |
| 38 | Tulcea           | 189   | 100,00% | 20,81   | 100,00% | 145 | 76,72% | 12,86    | 61,80% | 7  | 3,70% | 1,73  | 8,31%  | 37  | 19,58% | 6,22   | 29,89% |
| 39 | Vaslui           | 238   | 100,00% | 12,10   | 100,00% | 196 | 82,35% | 9,73     | 80,41% | 1  | 0,42% | 0,11  | 0,91%  | 41  | 17,23% | 2,26   | 18,68% |
| 40 | Vâlcea           | 130   | 100,00% | 20,34   | 100,00% | 105 | 80,77% | 17,61    | 86,58% | 0  | 0,00% | 0,00  | 0,00%  | 25  | 19,23% | 2,73   | 13,42% |
| 41 | Vrancea          | 256   | 100,00% | 17,84   | 100,00% | 216 | 84,38% | 16,35    | 91,65% | 1  | 0,39% | 0,16  | 0,90%  | 39  | 15,23% | 1,33   | 7,46%  |
| 42 | Sector 1         | 384   | 100,00% | 311,76  | 100,00% | 211 | 54,95% | 99,00    | 31,76% | 8  | 2,08% | 6,94  | 2,23%  | 165 | 42,97% | 205,82 | 66,02% |
| 43 | Sector 2         | 173   | 100,00% | 75,97   | 100,00% | 100 | 57,80% | 26,56    | 34,96% | 3  | 1,73% | 0,21  | 0,28%  | 70  | 40,46% | 49,20  | 64,76% |
| 44 | Sector 3         | 219   | 100,00% | 39,54   | 100,00% | 115 | 52,51% | 13,95    | 35,28% | 13 | 5,94% | 2,23  | 5,64%  | 91  | 41,55% | 23,36  | 59,08% |
| 45 | Sector 4         | 94    | 100,00% | 30,83   | 100,00% | 49  | 52,13% | 10,03    | 32,53% | 0  | 0,00% | 0,00  | 0,00%  | 45  | 47,87% | 20,80  | 67,47% |
| 46 | Sector 5         | 101   | 100,00% | 17,50   | 100,00% | 54  | 53,47% | 11,86    | 67,77% | 0  | 0,00% | 0,00  | 0,00%  | 47  | 46,53% | 5,64   | 32,23% |
| 47 | Sector 6         | 89    | 100,00% | 32,05   | 100,00% | 51  | 57,30% | 17,83    | 55,63% | 6  | 6,74% | 0,77  | 2,40%  | 32  | 35,96% | 13,45  | 41,97% |
| 48 | Contrib. Mij. MB | 485   | 100,00% | 362,56  | 100,00% | 344 | 70,93% | 158,75   | 43,79% | 2  | 0,41% | 0,41  | 0,11%  | 139 | 28,66% | 203,40 | 56,10% |
| 49 | DGAMC            | 1.067 | 100,00% | 2047,93 | 100,00% | 669 | 62,70% | 1.226,26 | 59,88% | 9  | 0,84% | 13,69 | 0,67%  | 389 | 36,46% | 807,98 | 39,45% |
| 50 | Nerezidenti      | 142   | 100,00% | 279,77  | 100,00% | 40  | 28,17% | 84,78    | 30,30% | 0  | 0,00% | 0,00  | 0,00%  | 102 | 71,83% | 194,99 | 69,70% |

Note:[1]Activitatea DGRFP Bucuresti se prezinta detaliat pentru AFP Sectoarele 1-6,AFPC Mijlocii,AFPC Nerezidenti,AFPJ Ilfov ;

[2]Prezenta sinteza reflecta starea DNOR selectate pentru restituire in perioada de pina la 30 aprilie 2015 cu restituirii efective operate pina la data de 04 mai 2015 si cu DNOR-urile care inregistrau intarzieri cu peste 180 zile la 30 aprilie 2015 solutionate pina la 15 mai 2015